

Message Text

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PAGE 01 ANKARA 05515 311439Z
ACTION L-03

INFO OCT-01 EUR-12 ISO-00 EB-08 OMB-01 TRSE-00 COME-00
CIAE-00 INR-10 NSAE-00 SSO-00 INRE-00 /035 W
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TO SECSTATE WASHDC IMMEDIATE 2801

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E.9. 11652: N/A
TAGS: ETRN, TU
SUBJ: TAXATION OF INSTRUMENTS OF FOREIGN COMMERCE

REF: STATE 191803

1. ONLY TURKISH CENTRAL GOVERNMENT LEVIES TAXES ON INSTRUMENTS
OF FOREIGN COMMERCE; TURKISH SUBDIVISIONS DO NOT
SO TAX.

2. ON THE BASIS OF POST'S BRIEF STUDY OF THE SUBJECT, IT
APPEARS THAT FOLLOWING TAXES/CHARGES APPLY:

A. ROAD TRANSPORTATION

AS A MEMBER OF THE INTERNATIONAL ROAD TRANSPORTATION
UNION, TURKEY CHARGES 37.5 KURUS (I.E., 9.375 TURKISH LIRA
OR PRESENTLY THE EQUIVALENT OF ONE AND ONE-HALF US CENTS) PER
TON/KILOMETER TO TRUCKS FROM COUNTRIES WITH WHICH IT HAS
BILATERAL TIR AGREEMENTS AND 60 KURUS (TL 0.60 OR THE EQUIVALENT
OF TWO US CENTS, FOUR MILLS) PER TON/KILOMETER ON TRUCKS FROM
COUNTRIES WITH WHICH IT HAS NOT TIR AGREEMENTS. ALL FOREIGN
TRUCKS, WHETHER FROM BILATERAL AGREEMENT COUNTRIES OR NOT,
PURCHASING GASOLINE AND DIESEL FUEL IN TURKEY PAY ABOUT
70 PERCENT MORE FOR THESE THAN DOMESTIC PURCHASERS DO;
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THIS DIFFERENCE IS NOT A TAX BUT DENIAL OF THE SUBSIDY PAID
BY THE GOVERNMENT ON THESE PETROLEUM PRODUCTS. SOURCE:
LEGAL ADVISER, UNION OF TURKISH CHAMBERS OF COMMERCE AND INDUSTRY.

B. AIR TRANSPORTATION

AVIATION FUEL SUPPLIED TO FOREIGN PLANES IS TAX FREE. THERE

IS AN OVER-FLIGHT CHARGE OF \$100. ALL OTHER AVIATION CHARGES APPEAR TO BE RELATED DIRECTLY TO SERVICES PROVIDED (LANDING CHARGE, HANDLING CHARGES, CHARGES FOR SERVICES TO PASSENGERS, AIP COMMUNICATIONS CHARGES, RADIO MESSAGE CHARGE). SOURCE: DIRECTOR GENERAL, STATE AIRFIELDS OPERATIONS, MINISTRY OF COMMUNICATIONS.

C. MARITIME TRANSPORTATION

FOREIGN VESSELS VISITING TURKISH PORTS ARE SUBJECT TO THE FOLLOWING FEES AND TAXES WHICH TURKISH OFFICIALS CLAIM TO US ARE INTERNATIONALLY ACCEPTED: ANCHORAGE FEE, PIER CHARGE, LIGHTHOUSE CHARGE, MOORAGE FEE, PILOT CHARGE, AND COASTAL SANITARY SERVICE CHARGE (FOR VESSELS ON WHICH CONTAGIOUS ILLNESSES HAVE OCCURRED). SOURCE FOR INFORMATION WAS DIRECTOR, SEA TRANSPORT DEPARTMENT, MINISTRY OF COMMUNICATIONS.

D. RAILROAD TRANSPORTATION

THERE APPEAR TO BE NO TAXES ON RAILROAD CARS OR ON TRUCK OR RAILROAD CONTAINERS. SOURCE: DIRECTOR GENERAL OF FINANCIAL AFFAIRS, STATE RAILROADS, MINISTRY OF COMMUNICATIONS.

3. ALL SOURCES WERE ASKED ABOUT THE POSSIBILITY OF RETALIATION IN THE EVENT THAT UNUSUAL TAXES ARE IMPOSED ON TURKISH-FLAG CARRIERS. ONLY DIRECTOR, SEA TRANSPORT DEPARTMENT, SAID THAT LIMITED OFFICIAL USE

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RETALIATORY TAXES MIGHT BE LEVIED.

4. THERE ARE NO PROVISIONS FOR EXEMPTING A FOREIGN-FLAG CARRIER FROM PAYMENT OF ANY OF THE TURKISH TAXES ABOVE IF THE FOREIGN-FLAG STATE DOES NOT IMPOSE SUCH TAXES ON TURKEY'S FLAG CARRIERS.

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Message Attributes

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Current Classification: UNCLASSIFIED
Concepts: TAXES
Control Number: n/a
Copy: SINGLE
Draft Date: 31 jul 1978
Decaption Date: 01 jan 1960
Decaption Note:
Disposition Action: RELEASED
Disposition Approved on Date:
Disposition Case Number: n/a
Disposition Comment: 25 YEAR REVIEW
Disposition Date: 20 Mar 2014
Disposition Event:
Disposition History: n/a
Disposition Reason:
Disposition Remarks:
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Document Source: CORE
Document Unique ID: 00
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Executive Order: N/A
Errors: N/A
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Film Number: D780313-0171
Format: TEL
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Handling Restrictions: n/a
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ISecure: 1
Legacy Key: link1978/newtext/t1978071/aaaaapi.tel
Line Count: 101
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Litigation Codes:
Litigation History:
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